I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: <u>December 3, 2010</u>
Electronic Signature for James E. Armstrong, IV: /James E. Armstrong, IV/

Docket No.: 80371(47762)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Fumio Yamamoto et al.

Application No.: 10/538,873 Confirmation No.: 8846

Filed: January 30, 2006 Art Unit: 1796

For: POLYOL COMPOSITION FOR TWO-

COMPONENT CURABLE ABRASIVE FORM, COMPOSITION FOR TWO-COMPONENT CURABLE ABRASIVE FORM, ABRASIVE FORM, AND METHOD FOR PRODUCING

ABRASIVE FORM

Examiner: J. M. Cooney

RESPONSE TO NON-FINAL OFFICE ACTION UNDER 37 C.F.R. 1.111

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir/Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 3, 2010, please amend the aboveidentified U.S. patent application as follows:

Remarks begin on page 4 of this paper.